

# Special Parks and Recreation

**Mission.** The mission of the Special Parks and Recreation function is to expand and enhance park and recreational services, programs and facilities.

**Overview.** The Special Parks and Recreation Fund was created in the 1979 Kansas Legislative Session, when Senate Bill No. 467 was passed. The legislation became effective in 1979. The law established a 10 percent gross receipts tax on the sale of liquor, including spirits, wine, and strong beer. Effective July 1, 1987, the drink tax applied to caterers and drinking establishments in "wet" counties.

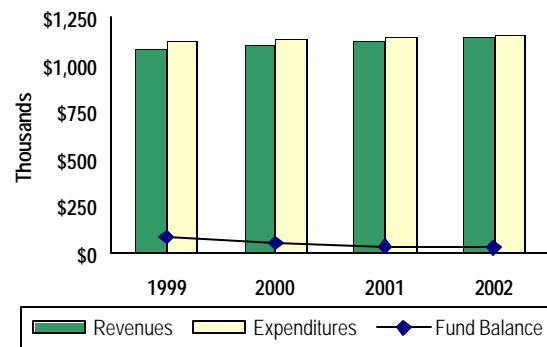


*This fund supports fun activities for kids like the Arts Program.*

Kansas law provides that one-third of the tax received must be credited to the Special Parks and Recreation Fund. Expenditures in the fund are to be made only for the purchase, establishment, maintenance, or expansion of park and recreational services, programs and facilities.

**Finance and Operations.** The 2000, 2001 and 2002 allocations will be transferred to the General Fund to support the following programs: Summer of Discovery, After School Playground, Grade School Night, Teen Night, Saturday Recreation, Summer Playground, Arts Program, Hoop It Up, Greater Wichita Junior Football, programs for the disabled, city-wide athletic events, free swimming, and child care. Support of qualifying programs sponsored by the Art Museum and Library may also be included.

**Special Parks & Recreation Fund**



**Financial Summary**

	1999	2000	2001
Liquor tax revenue	1,075,255	1,096,760	1,118,700
Interest earnings	5,882	7,160	5,540
Revenue – total	1,081,137	1,103,920	1,124,240

**Special Parks and Recreation Fund Budget Summary**

	1999 Actual	2000 Adopted	2000 Revised	2001 Adopted	2002 Approved
<b>Special Parks &amp; Recreation Fund Revenue</b>	<b>1,081,137</b>	<b>1,118,880</b>	<b>1,103,920</b>	<b>1,124,240</b>	<b>1,145,760</b>
Transfer to General Fund	1,126,630	1,145,830	1,137,530	1,142,500	1,151,300
<b>Special Parks &amp; Recreation Fund Expenditures</b>	<b>1,126,630</b>	<b>1,145,830</b>	<b>1,137,530</b>	<b>1,142,500</b>	<b>1,151,300</b>
Revenue Over (Under) Expenditures	(45,493)	(26,950)	(33,610)	(18,260)	(5,540)
<b>Special Parks &amp; Recreation Fund Balance</b>	<b>82,279</b>	<b>19,402</b>	<b>48,669</b>	<b>30,409</b>	<b>24,870</b>